

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

LAURA C. GOEBEL,

Defendant.

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No 23-1944

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Laura C. Goebel for the 2010 through 2018 income tax periods (anticipating Laura C. Goebel's defense based on discharge in bankruptcy and asserting the exception to discharge under 11 U.S.C. § 523(a)(1)(C)). For its complaint, the United States alleges as follows:

JURISDICTION

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Laura C. Goebel resides in Kings County, New York, within the jurisdiction of this Court.

COUNT ONE

(Claim Against Laura C. Goebel to Reduce Income Tax Liabilities to Judgment)

3. A delegate of the Secretary of the Treasury made assessments against Laura C. Goebel for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of February 20, 2023, including assessed and accrued late-

filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 02/20/23
12/31/2010	09/10/2012	Tax	\$35,607.00	\$80,358.91
12/31/2011	09/10/2012	Tax	\$41,951.00	\$70,576.47
12/31/2012	11/18/2013 06/22/2015	Tax Tax	\$18,787.00 \$687.00	\$34,844.68
12/31/2013	06/28/2021	Tax	\$3,027.00	\$6,106.36
12/31/2014	06/28/2021	Tax	\$13,871.00	\$27,264.95
12/31/2015	06/28/2021	Tax	\$82,189.00	\$150,836.35
12/31/2016	06/28/2021	Tax	\$21,355.00	\$39,856.91
12/31/2017	02/15/2021	Tax	\$8,167.00	\$13,115.75
12/31/2018	01/11/2021	Tax	\$14,339.00	\$24,723.66
Total				\$447,684.04

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Laura C. Goebel.

5. Despite proper notice and demand, Laura C. Goebel failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, she remains liable to the United States in the amount of \$447,684.04, plus statutory additions and interest accruing from and after February 20, 2023.

6. Laura C. Goebel filed a petition to commence a Chapter 7 bankruptcy case implicating the federal income tax periods ending December 31, 2008 through December 31, 2018 on September 2, 2022. *In re Goebel*, No. 1-22-42103-nhl (Bankr. E.D.N.Y.). The Bankruptcy Court entered an order of discharge on December 7, 2022. *Id.* at Dkt. No. 13.

7. The liabilities of Laura C. Goebel catalogued in paragraph 3, *supra*, are excepted from discharge pursuant to 11 U.S.C. § 523(a)(1)(C) because Laura C. Goebel willfully attempted to evade or defeat the liabilities in several ways, including:

- a. Engaging in a sustained pattern of filing her federal income tax returns late; specifically, for the income tax periods ending December 31, 2007 through December 31, 2010 and December 31, 2013 through December 31, 2019, with several of those returns filed years after the statutory filing deadline;
- b. Consistently failing to pay adequate quarterly estimated prepayments of tax, and then further failing to meaningfully withhold or pay most of the federal income tax as reported on her returns for each of the income tax periods ending December 31, 2005 through December 31, 2018, despite having reported significant – and at times substantial – Adjusted Gross Income (AGI) for those tax periods, as follows:

Tax Period	AGI	Self-Reported Tax Liability
12/31/2005	\$43,453.00	\$5,484.00
12/31/2006	\$45,333.00	\$5,776.00
12/31/2007	\$52,441.00	\$7,343.00
12/31/2008	\$108,743.00	\$21,915.00

12/31/2009	\$113,921.00	\$25,017.00
12/31/2010	\$104,533.00	\$35,607.00
12/31/2011	\$128,852.00	\$41,951.00
12/31/2012	\$68,683.00	\$18,787.00
12/31/2013	\$16,515.00	\$3,027.00
12/31/2014	\$51,114.00	\$13,871.00
12/31/2015	\$253,410.00	\$82,189.00
12/31/2016	\$70,859.00	\$21,355.00
12/31/2017	\$38,043.00	\$8,167.00
12/31/2018	\$61,886.00	\$14,339.00

- c. Failing to make meaningful payments of liabilities for prior years during periods in which she had substantial AGI (*e.g.*, the income tax periods ending December 31, 2008 through December 31, 2011 and December 31, 2015), having made virtually no payments with respect to the income tax years ending December 31, 2010, and December 31, 2012 through 2014; and \$58,000.00 of her liabilities (for the periods ending December 31, 2008 and 2009) are now uncollectable due to the expiration of the statutory collections period;
- d. Engaging in gambling activity, including during the 2013 and 2015-2017 tax years, despite being aware of her duty to pay tax, as evidenced by her filing of tax returns self-reporting tax owed, and her entry into installment agreements with the IRS before the foregoing periods of gambling activity; and

- e. Defaulting upon her installment agreements with the IRS concerning her tax liabilities for the income tax years ending December 31, 2009 through 2011, which terminated on September 16, 2013.

8. Although a proceeding in court to collect a tax must generally be commenced within ten years after the assessment of the tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statutory limitations periods for the income tax periods ending December 31, 2010 and December 31, 2011 were tolled pursuant to 26 U.S.C. § 6503(h).¹

JURY DEMAND

The plaintiff United States of America, pursuant to Fed. R. Civ. P. 38(b), hereby demands a trial by jury on all issues so triable in this case.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Laura C. Goebel for income tax liabilities for the periods ending December 31, 2010 through December 31, 2018, in the amount of \$447,684.04, plus statutory additions and interest accruing from and after February 20, 2023, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

¹ On October 23, 2022, Laura C. Goebel filed an adversary complaint in the Bankruptcy Court seeking a declaratory judgment regarding the dischargeability of the liabilities at issue in this complaint, but she has failed to properly serve the United States in that matter. Regardless of service issues, the United States will be asking the Bankruptcy Court to dismiss the adversary complaint or abstain because the Bankruptcy Court cannot give the United States a collectible judgment and declaratory jurisdiction is highly questionable while there is no doubt the District Court has jurisdiction.

Respectfully submitted:

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